



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0527-64318234

**\*\* Recalculated \*\***

**27 Lincoln County**

**0527 Eureka Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Onna Escobar **Phone #:** (406) 297-5638

(Signature)

(Date)

**Chair, Board of Trustees:** Joan Moeller

(Signature)

(Date)

**County Superintendant** Nancy Trotter Higgins

(Signature)

(Date)

## Software

**Accounting Package:** Black Mountain

**For FY16 did the district employ a certified special education director?** Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	GEAR UP	FEDERAL		84.334
002	Gear UP summer program	FEDERAL		84.334
094	Chromebook ins.	LOCAL		
095	Elementary teacher acct	LOCAL		
120	Playground Equipment	LOCAL		
189	Safety Coordinator	LOCAL		
190	School Safety & Security	STATE		
203	Googlefest	LOCAL		
228	Local Tech	LOCAL		
301	1st Grade	LOCAL		
302	2nd Grade	LOCAL		
303	3rd Grade	LOCAL		
304	4th Grade	LOCAL		
305	5th Grade	LOCAL		
307	JH History	LOCAL		
308	Special Olympics	LOCAL		
309	Science	LOCAL		
310	Multidistrict incentive	LOCAL		
311	JH PE	LOCAL		
314	JH Math	LOCAL		
315	Kindergarten	LOCAL		
318	Music	LOCAL		
321	JH Home Ec	LOCAL		
323	JH Woods	LOCAL		
328	Band / Chorus	LOCAL		
336	JH Shop	LOCAL		
340	Criminal Background Check	LOCAL		
346	21st Century Community Learning	FEDERAL		84.287
354	TV IND BAND	LOCAL		
361	SIGNIFICANT NEEDS GRANT	STATE	2705277616 PII	
365	State OTO Indian Education for All	STATE		state
377	Inter-Local Trego/Fortine	LOCAL		



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
387	Biomass	LOCAL		
415	Title I - Schoolwide	FEDERAL	02705273215	Federal
416	Title I - Schoolwide	FEDERAL	02705273216	Federal
465	National School Lunch Program	FEDERAL	2705272016EG	10.555
514	Youth Court	LOCAL		
563	Mac Program	STATE		
564	IDEA Part B	FEDERAL		84.027
565	Preschool Fortine/Trego tuition	LOCAL		
566	Local 21st Century Donations	LOCAL		
570	Acadia - Kids behavioral Health	STATE		
571	Medicaid Speech Therapy	STATE		
572	Summer Insurance Premiums Employee's	LOCAL		
573	Health Insurance	LOCAL		
574	IDEA Preschool	FEDERAL		84.173A
590	Vandalism	LOCAL		
610	Facility Use EL/JH	LOCAL		
623	Elementary Exxon	LOCAL		
668	Deferred Maintenance & Energy Efficiency	STATE		NA

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	421,221.02	66,362.94	185,948.73	
02	Taxes Receivable - Real and Personal (120-149)	48,132.68	15,722.11	6,504.19	
03	Taxes Receivable - Protested (150-159)	1,063.16	350.50	142.28	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				925.95
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	470,416.86	82,435.55	192,595.20	925.95
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	49,195.84	16,072.61	6,646.47	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	77,384.10			169.70
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	343,836.92	66,362.94	185,948.73	756.25
52	<b>TOTAL FUND BALANCE/EQUITY</b>	421,221.02	66,362.94	185,948.73	925.95
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	470,416.86	82,435.55	192,595.20	925.95

# Trustees' Financial Summary

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**27 Lincoln County**

**0527 Eureka Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		130,114.21	407,357.86	13,464.33
02	Taxes Receivable - Real and Personal (120-149)				254.61
03	Taxes Receivable - Protested (150-159)				5.83
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			34,588.40	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		130,114.21	441,946.26	13,724.77
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				260.44
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			7,656.28	
48	Fund Balance for Budget		130,114.21	434,289.98	13,464.33
52	<b>TOTAL FUND BALANCE/EQUITY</b>		130,114.21	441,946.26	13,464.33
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		130,114.21	441,946.26	13,724.77

# Trustees' Financial Summary

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**27 Lincoln County**

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,402.49
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				9,402.49
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				9,402.49
52	<b>TOTAL FUND BALANCE/EQUITY</b>				9,402.49
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				9,402.49

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**27 Lincoln County**

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			79,941.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			79,941.84	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			79,941.84	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			79,941.84	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			79,941.84	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22,596.06	3.85		10,328.56
02	Taxes Receivable - Real and Personal (120-149)				6,113.20
03	Taxes Receivable - Protested (150-159)				137.16
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	22,596.06	3.85		16,578.92
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				6,250.36
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22,596.06	3.85		10,328.56
52	<b>TOTAL FUND BALANCE/EQUITY</b>	22,596.06	3.85		10,328.56
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	22,596.06	3.85		16,578.92



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		110,606.05		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		110,606.05		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		110,606.05		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		110,606.05		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		110,606.05		

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,505.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		2,505.42		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		2,505.42		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		2,505.42		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		2,505.42		

# Trustees' Financial Summary

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		324,383.19	15,186.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		324,383.19	15,186.82	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		125.00		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>		125.00		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		12,398.24		
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		311,859.95	15,186.82	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		324,258.19	15,186.82	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		324,383.19	15,186.82	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	193,420.83	79,293.49		9,844.17
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	193,420.83	79,293.49		9,844.17
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	193,420.83	79,293.49		9,844.17
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	193,420.83	79,293.49		9,844.17
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	193,420.83	79,293.49		9,844.17



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0527-64318234

**\*\* Recalculated \*\***

**27 Lincoln County**

**0527 Eureka Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	6,581.31	0.00
1111	District Levy - Real Property	618,832.26	626,961.12
1112	District Levy - Personal Property	9,479.75	8,943.61
1113	District Levy - Heavy Motor Vehicles	254.80	297.86
1190	Penalties and Interest on Taxes	4,373.56	4,922.88
1510	Interest Earnings	1,589.27	1,429.69
3110	Direct State Aid	1,206,679.14	1,208,646.34
3111	Quality Educator	121,610.03	112,478.92
3112	At Risk Student	27,602.13	26,215.50
3113	Indian Education For All	9,424.80	9,312.48
3114	American Indian Achievement Gap	5,400.00	6,355.00
3115	State Spec Ed Allowable Cost Pymt to Districts	114,914.68	103,045.13
3116	Data For Achievement	6,930.00	8,920.00
3118	Natural Resource Development	8,598.99	13,568.99
3120	State Guaranteed Tax Base Aid	347,321.52	325,397.76
3444	State School Block Grant	275,577.80	275,577.80
3445	State Combined Fund School Block Grant	7,778.02	7,778.02
3446	SB96 Block Grant Reimbursement	5,997.25	0.00
3447	SB96 Combined Block Grant Reimbursement	1,119.73	0.00
5200	Sale or Compensation for Loss of Assets	7,798.77	0.00
6100	Material Prior Period Revenue Adjustments	0.00	14,828.77
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,787,863.81</b>	<b>2,754,679.87</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	971,387.07	1,092,321.73
			2XX Personal Services - Employee Benefits	128,695.84	152,510.66
			3XX Purchased Professional and Technical Services	130.00	0.00
			4XX Purchased Property Services	954.95	0.00
			5XX Other Purchased Services	9,462.62	12,556.42
			6XX Supplies and Materials	78,464.50	4,630.07
			7XX Property and Equipment Acquisition	0.00	131.98
			810 Dues and Fees	1,260.75	2,452.46
			8XX Other Expenditures	1,032.43	666.66
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	112,699.13	39,501.23





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**\*\* Recalculated \*\***

27 Lincoln County

0527 Eureka Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	19,841.14	7,380.13
			5XX Other Purchased Services	0.00	24.00
			6XX Supplies and Materials	166.57	554.23
			810 Dues and Fees	0.00	405.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	56,389.02	43,805.96
			2XX Personal Services - Employee Benefits	7,503.50	1,556.70
			6XX Supplies and Materials	15,207.34	6,079.59
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	129,062.33	126,830.27
			2XX Personal Services - Employee Benefits	16,236.09	16,100.01
			3XX Purchased Professional and Technical Services	15,157.72	17,820.82
			4XX Purchased Property Services	1,043.28	0.00
			5XX Other Purchased Services	4,231.50	3,972.30
			6XX Supplies and Materials	19,212.75	3,080.20
			810 Dues and Fees	3,174.91	6,148.52
			8XX Other Expenditures	590.42	310.95
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	196,403.74	208,455.20
			2XX Personal Services - Employee Benefits	44,053.74	42,366.62
			3XX Purchased Professional and Technical Services	375.00	0.00
			5XX Other Purchased Services	1,741.57	4,419.66
			6XX Supplies and Materials	15,817.69	6,824.25
			810 Dues and Fees	9,945.48	13,821.76
			8XX Other Expenditures	6,495.73	6,084.16
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	80,052.17	98,667.95
			2XX Personal Services - Employee Benefits	22,591.43	27,033.83
			3XX Purchased Professional and Technical Services	3,019.74	0.00
			4XX Purchased Property Services	295,304.73	175,907.30
			5XX Other Purchased Services	32,409.10	67,114.66
			6XX Supplies and Materials	57,895.43	90,674.35
			7XX Property and Equipment Acquisition	8,916.87	76,416.66
			810 Dues and Fees	654.75	1,327.18
			8XX Other Expenditures	731.81	731.81
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	46,578.86	50,303.50
			850 Interest on Debt	1,087.50	1,360.03
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	230,439.71	215,950.05
			2XX Personal Services - Employee Benefits	46,195.03	32,754.82

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**\*\* Recalculated \*\***

**27 Lincoln County**

**0527 Eureka Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	373.89	259.12
			6XX Supplies and Materials	7,257.33	6,301.12
			810 Dues and Fees	535.00	3,195.40
			8XX Other Expenditures	250.00	528.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	6,574.12	19,974.53
			2XX Personal Services - Employee Benefits	823.92	7,826.65
			3XX Purchased Professional and Technical Services	585.50	1,666.50
			5XX Other Purchased Services	1,345.29	736.78
			6XX Supplies and Materials	401.71	1,428.43
		<b>24XX Support Services - School Administration</b>			
			810 Dues and Fees	0.00	250.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	5,309.34	4,537.16
			2XX Personal Services - Employee Benefits	482.39	296.36
			4XX Purchased Property Services	0.00	40.00
			5XX Other Purchased Services	317.00	384.12
			6XX Supplies and Materials	4,440.97	1,721.24
	<b>34XX Extracurricular - Activities</b>				
			810 Dues and Fees	254.00	0.00
<b>720</b>	<b>School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	2,333.43	2,546.97
			2XX Personal Services - Employee Benefits	307.68	318.07
			5XX Other Purchased Services	234.00	246.00
			6XX Supplies and Materials	2,451.41	2,166.88
	<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	16,641.50	17,247.72
			2XX Personal Services - Employee Benefits	361.13	941.15
			3XX Purchased Professional and Technical Services	106.50	273.00
			4XX Purchased Property Services	1,458.00	0.00
			6XX Supplies and Materials	1,959.58	1,474.61
			810 Dues and Fees	65.00	164.00
<b>999</b>	<b>Undistributed</b>				
	<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	20,000.00	0.00
	<b>9999 Undistributed</b>				
			892 Material Prior Period Expenditure Adjustments	0.00	21,588.28

# Trustees' Financial Summary

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**0527 Eureka Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
001	GEAR UP					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			5XX Other Purchased Services	0.00	340.64	
301	1st Grade					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	65.52	
305	5th Grade					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	238.65	
308	Special Olympics					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	16.50	
	280 Special Education - Local and State					
	1XXX Instruction					
			5XX Other Purchased Services	0.00	20.64	
			8XX Other Expenditures	0.00	205.00	
318	Music					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	310.83	
321	JH Home Ec					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			4XX Purchased Property Services	0.00	564.55	
			6XX Supplies and Materials	0.00	229.12	
328	Band / Chorus					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			4XX Purchased Property Services	0.00	90.00	
			6XX Supplies and Materials	0.00	1,588.14	
			810 Dues and Fees	0.00	180.00	
365	State OTO Indian Education for All					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	0.00	11,774.08	
			2XX Personal Services - Employee Benefits	0.00	1,643.55	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,767,482.63</u>	<u>2,772,432.99</u>	



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**27 Lincoln County**

**0527 Eureka Elem**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	492,029.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,754,679.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,772,432.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      77,384.10      Less Last Year                      130,439.54      (4b)	-53,055.44	
	-53,055.44	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	421,221.02	(5)

# Trustees' Financial Summary

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**27 Lincoln County**

**0527 Eureka Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	183,167.13	205,255.36
	1112 District Levy - Personal Property	2,805.04	2,717.42
	1113 District Levy - Heavy Motor Vehicles	74.60	98.30
	1190 Penalties and Interest on Taxes	1,353.62	1,489.59
	1510 Interest Earnings	154.20	188.59
	2220 County On-Schedule Trans Reimb	50,851.39	55,278.45
	3210 State On-Schedule Trans Reimb	50,851.40	55,278.46
	3444 State School Block Grant	10,297.26	10,297.26
	3446 SB96 Block Grant Reimbursement	1,812.12	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>301,366.76</b>	<b>330,603.43</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX Personal Services - Salaries		47,057.58	39,882.45
		2XX Personal Services - Employee Benefits		10,904.51	8,182.36
	<b>24XX Support Services - School Administration</b>				
		1XX Personal Services - Salaries		15,096.00	16,094.13
		2XX Personal Services - Employee Benefits		3,316.62	3,209.38
	<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX Personal Services - Salaries		0.00	4,810.38
		2XX Personal Services - Employee Benefits		0.00	1,020.74
		4XX Purchased Property Services		33,460.99	17,916.93
		5XX Other Purchased Services		1.52	0.00
		6XX Supplies and Materials		855.96	662.56
	<b>27XX Student Transportation Services</b>				
		1XX Personal Services - Salaries		99,692.50	100,340.24
		2XX Personal Services - Employee Benefits		22,773.02	19,941.76
		3XX Purchased Professional and Technical Services		391.16	357.46
		4XX Purchased Property Services		17,805.79	3,306.27
		5XX Other Purchased Services		1,555.61	23,391.05
		6XX Supplies and Materials		42,061.93	17,603.16
		7XX Property and Equipment Acquisition		0.00	12,831.71
		810 Dues and Fees		306.28	402.37
		8XX Other Expenditures		328.60	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	6,479.04
190	School Safety & Security					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	30,000.00	52,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>325,608.07</u>	<u>328,431.99</u>

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					69,466.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					330,603.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					328,431.99	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	5,274.67 (4b)	-5,274.67	
					-5,274.67	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					66,362.94	(5)



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**27 Lincoln County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	108,023.24	85,595.19
	1112 District Levy - Personal Property	1,255.29	1,464.58
	1113 District Levy - Heavy Motor Vehicles	45.18	39.87
	1190 Penalties and Interest on Taxes	596.53	784.31
	1510 Interest Earnings	330.74	300.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>110,250.98</b>	<b>88,184.46</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		83,413.77	74,544.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>83,413.77</b>	<b>74,544.26</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	172,308.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,184.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	74,544.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	185,948.73	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	40.55	0.00
	1611 National School Lunch Program	68,701.53	62,714.91
	3220 State Food Services Match	829.40	841.78
	4550 Federal Child Nutrition	183,379.59	184,471.36
	4552 Fresh Fruit And Vegetable	9,819.41	11,878.74
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	37,916.59
	6100 Material Prior Period Revenue Adjustments	0.00	2,474.41
<b>465</b>	<b>National School Lunch Program</b>		
	4610 School Nutrition Equipment Assistance Grant	0.00	4,999.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>262,770.48</u>	<u>305,297.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	109,305.63	113,497.87
			2XX	Personal Services - Employee Benefits	20,428.45	23,551.37
			4XX	Purchased Property Services	6,323.52	8,364.05
			5XX	Other Purchased Services	81.71	24.96
			6XX	Supplies and Materials	143,309.37	147,256.00
			810	Dues and Fees	115.00	200.00
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	17.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				279,563.68	292,911.25	





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## Schedule Of Changes Worksheet

**Fund Code 12**

Beginning Fund Balance	-11,622.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	305,297.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	292,911.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      169.70      Less Last Year                      7.66      (4b)	162.04	
	162.04	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	925.95	(5)



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**27 Lincoln County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	150.16
	2240 County Retirement Distribution	451,381.71	370,824.68
	6100 Material Prior Period Revenue Adjustments	12,782.34	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>464,164.05</b>	<b>370,974.84</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	180,900.67	181,577.58
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	17,676.76	8,100.01
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	9,383.21	7,315.21
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	27,877.08	25,381.01
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	34,799.49	35,258.23
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	23,419.60	17,847.68
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	14,613.60	14,813.72
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	27,173.72	33,496.61
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	1,093.94	3,572.01
	<b>361 Services for Significant Needs Students</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	238.41	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	692.98	595.98
	<b>720 School Sponsored Athletics</b>				
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	344.44	376.18
	<b>35XX Extracurricular - Athletics</b>				
		2XX	Personal Services - Employee Benefits	2,247.43	2,092.80



# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	15,987.75	17,459.63	
365	State OTO Indian Education for All					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,966.59	
566	Local 21st Century Donations					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	22.62	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	28.35	
571	Medicaid Speech Therapy					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	131.74	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				356,449.08	350,035.95	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					109,175.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					370,974.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					350,035.95	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					130,114.21	(5)

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**27 Lincoln County**

**0527 Eureka Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>001 GEAR UP</b>		
	4710 GEAR UP	168,814.52
<b>002 Gear UP summer program</b>		
	4710 GEAR UP	19,724.53
<b>094 Chromebook ins.</b>		
	1900 Other Revenue from Local Sources	17,472.79
<b>095 Elementary teacher acct</b>		
	1900 Other Revenue from Local Sources	1,069.53
<b>203 Googlefest</b>		
	1900 Other Revenue from Local Sources	16,065.00
	6100 Material Prior Period Revenue Adjustments	138.90
<b>228 Local Tech</b>		
	1900 Other Revenue from Local Sources	3,351.26
<b>340 Criminal Background Check</b>		
	1510 Interest Earnings	750.30
<b>346 21st Century Community Learning</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
<b>354 TV IND BAND</b>		
	1900 Other Revenue from Local Sources	26,876.42
<b>361 SIGNIFICANT NEEDS GRANT</b>		
	3610 Services for Significant Needs Students	3,375.00
<b>416 Title I - Schoolwide</b>		
	4940 Schoolwide Program	389,437.00
<b>514 Youth Court</b>		
	1900 Other Revenue from Local Sources	126.99
<b>563 Mac Program</b>		
	3357 Montana Administrative Claiming Reimbursement	44,567.69
<b>564 IDEA Part B</b>		
	4560 IDEA, Part B, Children with Disabilities	161,873.00
<b>566 Local 21st Century Donations</b>		
	4340 Title IV, Part B, 21st Century Community Learning Centers	1,500.00
<b>570 Acadia - Kids behavioral Health</b>		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	142,602.46
<b>571 Medicaid Speech Therapy</b>		
	3354 Medicaid - Speech Therapy	53,316.20
<b>573 Health Insurance</b>		
	1900 Other Revenue from Local Sources	105,414.79
<b>574 IDEA Preschool</b>		
	4570 IDEA Preschool	6,405.00



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**590 Vandalism**

1900 Other Revenue from Local Sources 114.33

**610 Facility Use EL/JH**

1900 Other Revenue from Local Sources 12,000.00

6100 Material Prior Period Revenue Adjustments -818.69

**623 Elementary Exxon**

1900 Other Revenue from Local Sources 500.00

**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

1,225,988.02

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
001	GEAR UP				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			93,435.97
		2XX Personal Services - Employee Benefits			25,917.03
		5XX Other Purchased Services			10,156.94
		6XX Supplies and Materials			16,561.33
		810 Dues and Fees			495.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			2,084.59
		2XX Personal Services - Employee Benefits			418.70
		6XX Supplies and Materials			1,605.71
		<b>001 Subtotal</b>			150,675.27
002	Gear UP summer program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			8,294.00
		2XX Personal Services - Employee Benefits			1,432.46
		3XX Purchased Professional and Technical Services			4,680.93
		6XX Supplies and Materials			8,637.04
		<b>002 Subtotal</b>			23,044.43
095	Elementary teacher acct				
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		6XX Supplies and Materials			11.98
		<b>095 Subtotal</b>			11.98
203	Googlefest				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			2,771.70
		6XX Supplies and Materials			5,886.96
		810 Dues and Fees			2,836.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			<b>24XX Support Services - School Administration</b>		
			6XX Supplies and Materials		792.04
			<b>203 Subtotal</b>		12,287.63
<b>228</b>	<b>Local Tech</b>				
			<b>1XX Regular Education Programs - Elementary/Secondary</b>		
			<b>1XXX Instruction</b>		
			6XX Supplies and Materials		5,489.70
			<b>228 Subtotal</b>		5,489.70
<b>340</b>	<b>Criminal Background Check</b>				
			<b>1XX Regular Education Programs - Elementary/Secondary</b>		
			<b>21XX Support Services - Students</b>		
			3XX Purchased Professional and Technical Services		816.75
			<b>340 Subtotal</b>		816.75
<b>346</b>	<b>21st Century Community Learning</b>				
			<b>434 Title IV, Part B, 21st Century Community Learning Centers</b>		
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries		20,334.70
			2XX Personal Services - Employee Benefits		5,976.97
			3XX Purchased Professional and Technical Services		310.00
			5XX Other Purchased Services		299.46
			6XX Supplies and Materials		5,598.65
			<b>24XX Support Services - School Administration</b>		
			1XX Personal Services - Salaries		13,677.25
			2XX Personal Services - Employee Benefits		3,014.92
			3XX Purchased Professional and Technical Services		680.52
			5XX Other Purchased Services		423.09
			<b>346 Subtotal</b>		50,315.56
<b>354</b>	<b>TV IND BAND</b>				
			<b>1XX Regular Education Programs - Elementary/Secondary</b>		
			<b>1XXX Instruction</b>		
			5XX Other Purchased Services		2,101.40
			6XX Supplies and Materials		151.00
			810 Dues and Fees		148.00
			<b>354 Subtotal</b>		2,400.40
<b>361</b>	<b>SIGNIFICANT NEEDS GRANT</b>				
			<b>361 Services for Significant Needs Students</b>		
			<b>1XXX Instruction</b>		
			1XX Personal Services - Salaries		2,350.93
			2XX Personal Services - Employee Benefits		1,024.07
			<b>361 Subtotal</b>		3,375.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
377	Inter-Local Trego/Fortine				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		6XX Supplies and Materials			299.69
			377 Subtotal		299.69
415	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX Personal Services - Salaries			10,458.00
			415 Subtotal		10,458.00
416	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX Personal Services - Salaries			280,946.16
		2XX Personal Services - Employee Benefits			87,562.48
		5XX Other Purchased Services			1,121.20
		6XX Supplies and Materials			1,971.07
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries			5,418.36
		2XX Personal Services - Employee Benefits			1,845.77
		5XX Other Purchased Services			113.96
			416 Subtotal		378,979.00
465	National School Lunch Program				
	465 Federal Miscellaneous Grants from OPI				
	21XX Support Services - Students				
		5XX Other Purchased Services			0.40
		6XX Supplies and Materials			4,999.60
			465 Subtotal		5,000.00
563	Mac Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			714.40
	23XX Support Services - General Administration				
		6XX Supplies and Materials			2,863.03
			563 Subtotal		3,577.43
564	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX Personal Services - Salaries			114,985.30
		2XX Personal Services - Employee Benefits			36,094.39



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		9,363.75
			6XX Supplies and Materials		1,429.56
			<b>564 Subtotal</b>		161,873.00
<b>566</b>	<b>Local 21st Century Donations</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		152.08
			2XX Personal Services - Employee Benefits		3.65
			3XX Purchased Professional and Technical Services		2,000.00
			6XX Supplies and Materials		275.87
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries		457.19
			2XX Personal Services - Employee Benefits		76.68
			<b>566 Subtotal</b>		2,965.47
<b>570</b>	<b>Acadia - Kids behavioral Health</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		142,602.45
			<b>570 Subtotal</b>		142,602.45
<b>571</b>	<b>Medicaid Speech Therapy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		35,663.20
			2XX Personal Services - Employee Benefits		16,828.95
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services		6,410.79
			<b>571 Subtotal</b>		58,902.94
<b>573</b>	<b>Health Insurance</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits		234,266.97
			<b>573 Subtotal</b>		234,266.97
<b>574</b>	<b>IDEA Preschool</b>				
	<b>457 IDEA Preschool</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		4,774.53
			2XX Personal Services - Employee Benefits		1,630.47
			<b>574 Subtotal</b>		6,405.00





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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
610	Facility Use EL/JH				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,000.00
			5XX Other Purchased Services		211.78
			6XX Supplies and Materials		1,072.50
	23XX Support Services - General Administration				
			6XX Supplies and Materials		1,672.00
	24XX Support Services - School Administration				
			6XX Supplies and Materials		323.10
			810 Dues and Fees		100.00
			8XX Other Expenditures		420.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		6,000.00
	27XX Student Transportation Services				
			6XX Supplies and Materials		423.00
			610 Subtotal		12,222.38
623	Elementary Exxon				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		357.77
			623 Subtotal		357.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,266,326.82

## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	474,642.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,225,988.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,266,326.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	7,656.28	
Less Last Year	13.78	(4b)
	7,642.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	441,946.26	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 GEAR UP	168,814.52	150,675.27	18,139.25
002 Gear UP summer program	19,724.53	23,044.43	-3,319.90



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
094 Chromebook ins.	17,472.79	0.00	17,472.79
095 Elementary teacher acct	1,069.53	11.98	1,057.55
203 Googlefest	16,203.90	12,287.63	3,916.27
228 Local Tech	3,351.26	5,489.70	-2,138.44
340 Criminal Background Check	750.30	816.75	-66.45
346 21st Century Community Learning	51,311.00	50,315.56	995.44
354 TV IND BAND	26,876.42	2,400.40	24,476.02
361 SIGNIFICANT NEEDS GRANT	3,375.00	3,375.00	0.00
377 Inter-Local Trego/Fortine	0.00	299.69	-299.69
415 Title I - Schoolwide	0.00	10,458.00	-10,458.00
416 Title I - Schoolwide	389,437.00	378,979.00	10,458.00
465 National School Lunch Program	0.00	5,000.00	-5,000.00
514 Youth Court	126.99	0.00	126.99
563 Mac Program	44,567.69	3,577.43	40,990.26
564 IDEA Part B	161,873.00	161,873.00	0.00
566 Local 21st Century Donations	1,500.00	2,965.47	-1,465.47
570 Acadia - Kids behavioral Health	142,602.46	142,602.45	0.01
571 Medicaid Speech Therapy	53,316.20	58,902.94	-5,586.74
573 Health Insurance	105,414.79	234,266.97	-128,852.18
574 IDEA Preschool	6,405.00	6,405.00	0.00
590 Vandalism	114.33	0.00	114.33
610 Facility Use EL/JH	11,181.31	12,222.38	-1,041.07
623 Elementary Exxon	500.00	357.77	142.23
<b>Total</b>	<b>1,225,988.02</b>	<b>1,266,326.82</b>	<b>-40,338.80</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2,522.12	3,374.16
	1112 District Levy - Personal Property	28.43	40.55
	1113 District Levy - Heavy Motor Vehicles	1.06	1.63
	1190 Penalties and Interest on Taxes	13.53	21.26
	1510 Interest Earnings	20.27	18.75
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,585.41</b>	<b>3,456.35</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					10,007.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,456.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,464.33 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	40.51	37.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>40.51</u>	<u>37.52</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					9,364.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					37.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,402.49 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	121.54	112.55
	4820 Federal Impact Aid - Title VIII	13,751.96	10,791.50
	6100 Material Prior Period Revenue Adjustments	-3,623.39	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>10,250.11</b>	<b>10,904.05</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 26
Beginning Fund Balance						69,037.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,904.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						79,941.84 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	40.51	37.52
	3281 State Technology Aid	2,898.99	2,779.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,939.50</u>	<u>2,817.26</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance						19,778.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,817.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						22,596.06	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	69,656.99	80,101.12
	1112 District Levy - Personal Property	726.02	1,060.33
	1113 District Levy - Heavy Motor Vehicles	29.33	38.42
	1190 Penalties and Interest on Taxes	352.91	556.03
	1510 Interest Earnings	206.88	188.07
	3120 State Guaranteed Tax Base Aid	20,311.94	9,820.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>91,284.07</u>	<u>91,764.48</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	90,000.00	85,000.00
			850 Interest on Debt	15,775.00	14,075.00
			860 Agent Fees/Issuance Costs	0.00	350.00
	999	Undistributed			
		9999	Undistributed		
			892 Material Prior Period Expenditure Adjustments	600.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>106,375.00</u>	<u>99,425.00</u>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	17,989.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	91,764.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,425.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,328.56	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	162.06	149.97
<b>190</b>	<b>School Safety &amp; Security</b>		
	5301 School Safety and Security Transfer	30,000.00	52,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>30,162.06</b>	<b>52,149.97</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
190	School Safety & Security					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	23,680.34	616.67
			6XX	Supplies and Materials	214.10	64.34
			7XX	Property and Equipment Acquisition	0.00	4,458.13
			8XX	Other Expenditures	0.00	107.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				23,894.44	5,246.48	

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						63,702.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,149.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,246.48 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						110,606.05 (5)





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**27 Lincoln County**

**0527 Eureka Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 77 - Miscellaneous Internal Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 77

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.07	18.73
	1900 Other Revenue from Local Sources	21,819.84	1,641.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>21,824.91</u>	<u>1,660.38</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 77

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	21,700.00	1,621.77
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>21,700.00</u>	<u>1,621.77</u>

#### Schedule Of Changes Worksheet

Fund Code 77

Beginning Fund Balance	2,466.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,660.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,621.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,505.42	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	405.16	375.20
	5300 Operating Transfers from Other Funds	20,000.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	45,000.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-29,891.45
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>65,405.16</b>	<b>-29,516.25</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	0.00	322.38	
		3XX	Purchased Professional and Technical Services	0.00	1,876.00	
		6XX	Supplies and Materials	989.01	93,432.00	
		7XX	Property and Equipment Acquisition	0.00	83,955.75	
	999	Undistributed				
	9999	Undistributed				
		892	Material Prior Period Expenditure Adjustments	0.00	12,398.24	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				989.01	191,984.37	

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						541,058.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						-29,516.25 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						191,984.37 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	12,398.24	Less Last Year	7,697.87	(4b)		4,700.37
						4,700.37 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						324,258.19 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	45,339.66	44,304.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>45,339.66</u>	<u>44,304.23</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	48,608.01	56,745.98
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>48,608.01</u>	<u>56,745.98</u>

### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	27,628.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,304.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	56,745.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,186.82	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	134,536.23	127,135.42
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	146,721.41	81,158.88
XX	457 1XXX 112	Certified Teacher Staff Salaries	5,485.00	4,774.53
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,566,229.39	1,407,708.50
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,478.35	5,286.12
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	689.98	3,146.11
XX	XXX 26XX 41X	Energy Utility Services	76,524.47	108,093.12
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	64,713.60
b. Related Services Block Grant Entitlement	21,571.20
c. Total Entitlements Subject to Reversion	86,284.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	114,758.79
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	286,918.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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**\*\* Recalculated \*\***

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	215,950.05	0.00	0.00	0.00	0.00
280	1XXX	2XX	32,754.82	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	279.76	0.00	0.00	0.00	0.00
280	1XXX	6XX	6,301.12	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	19,974.53	0.00	0.00	0.00	0.00
280	21XX	2XX	7,826.65	0.00	0.00	0.00	0.00
280	21XX	3XX	1,666.50	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	736.78	0.00	0.00	0.00	0.00
280	21XX	6XX	1,428.43	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			286,918.64	0.00	0.00	0.00	0.00

286,918.64

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

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**\*\* Recalculated \*\***

**27 Lincoln County**

**0527 Eureka Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	70,100.00	0.00	0.00	0.00	70,100.00
Land Improvements	165,136.00	0.00	0.00	0.00	165,136.00
*** Buildings	3,588,255.20	0.00	218,483.00	0.00	3,806,738.20
*** Machinery and Equipment	508,325.00	0.00	88,713.00	72,423.00	524,615.00
Totals at Historical Cost	4,331,816.20	0.00	307,196.00	72,423.00	4,566,589.20
<b>Depreciation</b>					
Improvement Accum	32,835.00	0.00	0.00	0.00	32,835.00
Building Accum	783,612.00	0.00	0.00	0.00	783,612.00
Machinery and Equipment Accum	374,728.00	0.00	0.00	0.00	374,728.00
Total Accumulated Depreciation	1,191,175.00	0.00	0.00	0.00	1,191,175.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,140,641.20	0.00	307,196.00	72,423.00	3,375,414.20

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	587.00	0.00	0.00
Operations and Maintenance (26XX)	61,450.00	0.00	0.00
Transportation (27XX)	84,860.00	0.00	0.00
Unallocated	40,720.00	0.00	0.00
Total Depreciation for FY2016	187,617.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	233,964.74	0.00	0.00	15,418.74	218,546.00	0.00	218,546.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	233,964.74	0.00	0.00	15,418.74	218,546.00	0.00	218,546.00
<b>Bond(s)</b>							
12/18/2012	745,000.00	0.00	85,000.00	0.00	660,000.00	90,000.00	570,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	745,000.00	0.00	85,000.00	0.00	660,000.00	90,000.00	570,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	485,308.26	72,311.41	0.00	557,619.67
Net Pension - TRS	2,690,176.00	18,099.68	0.00	2,708,275.68